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September 27, 2006

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WRITER'S DIRECT INFORMATION:

VIA ECF AND ELECTRONIC MAIL

Honorable Morris Stern, U.S.B.J.
United States Bankruptcy Court
For the District of New Jersey
M.L. King, Jr. Federal Building
& Courthouse
50 Walnut Street
Third Floor
Newark, New Jersey 07102

**Re: PITTRA G.B. International, Inc.
Case No: 06-10889 (MS)**

**Application for Entry of Stipulation and Order
Allowing Late Filing of Claim**

Dear Judge Stern:

Please accept this letter as an application for the Court to enter the enclosed Stipulation as an Order, which counsel to the Trustee and the undersigned have signed. The Stipulation provides that the Proof of Claim of Merrill Lynch Business Financial Services Inc. ("MLBFS") filed on September 21, 2006 shall be deemed timely filed. As

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explained in the Stipulation (and in the Declaration of Catherine L. Briick filed in related Adversary Proceeding No: 06-02702), the Debtor's Schedules did not list MLBFS as a creditor. Nor was MLBFS listed in the Creditor Matrix. MLBFS therefore did not receive notices from the Bankruptcy Court regarding the referenced case, including notice of the June 12, 2006 claims filing deadline.

Copies of this Application and the Stipulation are being served by ECF on the Debtor's counsel, the Office of the United States Trustee, and parties having filed Notices of Appearance in this bankruptcy case.

If the Stipulation is acceptable to Your Honor and there is no timely objection, we would appreciate the Court entering the Stipulation as an Order on the Docket.

We thank the Court for its attention to this matter.

Respectfully,



George R. Hirsch

GRH\msk
Enclosure

cc: **All Via ECF and Electronic Mail w/ Encl.**
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